

Buhler City

AFFIDAVIT OF PUBLICATION : 629139

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Friday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 3rd day of August, A.D., 2018, and the last on the 3rd day of August, A.D., 2018.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

David Dove

Subscribed and sworn to before me this 3rd day of August, A.D., 2018.

Nancy Scott

Notary Public.

My Commission Expires 02/24/21

Printer's Fees, \$211.19



FILED

AUG 23 2018

Donna Patton
COUNTY CLERK

NOTICE OF BUDGET HEARING

The governing body of
City of Buhler

will meet on August 14, 2018 at 7:00 PM at the Buhler City Building, 219 N. Main, Buhler, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Buhler City Building, 219 N. Main, Buhler, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budgeted Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	783,544	35.712	748,307	37.009	801,342	255,033	37.688
Debt Service	108,808	3.987	188,350	4.418	144,750	12,939	1.912
Library	49,500	6.374	50,000	6.409	51,095	41,817	6.180
Employee Benefits	116,643	4.090	112,662	1.974	123,000	26,346	3.893
Recreation	13,500	1.710	13,500	1.664	13,500	11,013	1.627
Special Highway	41,096		35,000		60,127		
Waterworks Utility	241,154		255,185		278,135		
Sewer Utility	193,052		211,812		230,674		
Non-Budgeted Funds-A	171,791						
Non-Budgeted Funds-B	1,275,202						
Totals	2,994,290	51.873	1,614,816	51.474	1,702,623	347,148	51.300
Less: Transfers	289,032		276,437		267,937		
Net Expenditure	2,705,258		1,338,379		1,434,686		
Total Tax Levied	336,322		335,879		x		
Assessed Valuation	6,483,639		6,525,494		6,766,950		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	450,000		1,610,000		1,515,000		
Revenue Bonds	0		0		0		
Other	1,576,209		1,464,025		1,349,323		
Lease Purchase Principal	0		0		0		
Total	2,026,209		3,074,025		2,863,323		

*Tax rates are expressed in mills

Merrill Peterson
City Official Title: City Clerk

629139

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AUG 22 2018
Donna Patton
COUNTY CLERK

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of

[illegible]

6,776.481

347,148
NO

2018

Governing Body

Page No. 1

$$\begin{array}{r} 49.603 \\ + 1.625 \\ \hline 51.228 \end{array}$$

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AUG 22 2018

Donna Patton,
COUNTY CLERK

City of Buhler

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 335,879
2. Library levy in 2018 budget	- \$ 41,817
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 294,062

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 133,082	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 103,947	
5b. Personal property 2017	- 100,781	
5c. Increase in personal property (5a minus 5b)	+ 3,166	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 24,428	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	160,676	
11. Total estimated valuation July 1, 2018	6,766,950	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0243	
13. Percentage adjustment increase (12 times 3)	+ \$ 7,152	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 4,117	
16. Total Percentage Adjustments	\$ 11,269	

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting
are not included.

2019 Revenue Adjustments

17.	Property tax revenues for debt service in 2019 budget:	+	12,939	
	Property tax revenues for debt service in 2018 budget:	-	28,825	
	Increase property tax revenues spent on debt service		0	
18.	Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	0	
	Property tax revenues spent for public building commission and lease payments in the 2018 budget:	-	0	
	Increase property tax revenues spent on public building commission and lease payments		0	
19.	Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)	+	0	
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:	+	0	
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:	+	0	
22.	Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:	+	0	
23.	Law enforcement expenses - 2019 budget:	+	180,302	
	Law enforcement expenses - 2018 budget:	-	184,180	
	CPI adjustment	1.40%	2,579	
	Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)		0	
24.	Fire protection expenses - 2019 budget:	+	0	
	Fire protection expenses - 2018 budget:	-	0	
	CPI adjustment	1.40%	0	
	Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)		0	
25.	Emergency medical expenses - 2019 budget:	+	0	
	Emergency medical expenses - 2018 budget:	-	0	
	CPI adjustment	1.40%	0	
	Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)		0	
26.	Total Revenue Adjustments		0	

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Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	41,817
Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	41,817
29. Total Computed Tax Levy		347,148

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	275,272	
2016 Tax Levy (Less Levy for other Governmental Units)	281,673	None
2017 Tax Levy (Less Levy for other Governmental Units)	294,997	None
2018 Tax Levy (Less Levy for other Governmental Units)	294,062	Decline
Average Tax Levy (last three years)	290,244	
CPI Adjustment of 0.014	4,063	
Average Tax Levy Adjusted by CPI	294,308	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	305,331	

Exemption from Election Requirement

No

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units)	305,331
2018 Tax Levy (Less Levy for other Governmental Units)	294,062
Change in Levy	11,269

CPI Adjustment		4,117
2019 Mill Rate (Less Mills for other Governmental Units)	45.121	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		4,117

Exemption from Election Requirement

No

CPA Summary

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City of Buhler

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	241,502	44,501	548	14	372	220
Debt Service	28,825	5,311	65	2	45	26
Library	41,817	7,705	95	2	65	38
Employee Benefits	12,877	2,373	29	1	20	12
Recreation	10,858	2,001	25	1	17	10
TOTAL	335,879	61,891	762	20	519	306

County Treas Motor Vehicle Estimate 61,891
County Treas Recreational Vehicle Estimate 762
County Treas 16/20M Vehicle Estimate 20
County Treas Commercial Vehicle Tax Estimate 519
County Treas Watercraft Tax Estimate 306

Motor Vehicle Factor 0.18427
Recreational Vehicle Factor 0.00227
16/20M Vehicle Factor 0.00006
Commercial Vehicle Factor 0.00155
Watercraft Factor 0.00091

CPA Summary
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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Capital Equipment Reserve	15,000	15,000	4,000	K.S.A. 12-1,117
General	Capital Improvement Reserve	34,360	16,140	6,246	K.S.A. 12-1,118
Library	Employee Benefits	-	-	5,936	K.S.A. 12-16,102
Recreation	Employee Benefits	-	-	495	K.S.A. 12-16,102
Waterworks Utility	Water Debt Service Reserve	65,000	65,000	65,000	K.S.A. 12-825d
Waterworks Utility	Water Improvement Reserve	18,186	20,000	20,000	K.S.A. 12-825d
Waterworks Utility	Employee Benefits	26,429	27,000	27,500	K.S.A. 12-16,102
Waterworks Utility	Capital Improvement Reserve	5,000	7,985	13,635	K.S.A. 12-1,118
Sewer Utility	Employee Benefits	17,947	19,750	20,500	K.S.A. 12-16,102
Sewer Utility	Sewer Debt Service Reserve	96,197	96,197	96,197	K.S.A. 12-825d
Sewer Utility	Sewer Improvements Reserve	10,913	6,927	3,702	K.S.A. 12-631o
Sewer Utility	Capital Improvement Reeserve	-	2,438	2,775	K.S.A. 12-1,118
	Totals	289,032	276,437	265,986	
	Adjusted Totals	289,032	276,437	265,986	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

CPA Summary

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STATEMENT OF INDEBTEDNESS

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CPA Summary

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**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Buhler
Reno County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2018</u>	Proposed Year <u>2019</u>
Ad Valorem	\$41,817	\$41,817
Delinquent Tax	\$500	\$400
Motor Vehicle Tax	\$7,302	\$7,705
Recreational Vehicle Tax	\$90	\$95
16/20M Vehicle Tax	\$5	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$49,714	\$50,019
Difference in Total Taxes:	\$305	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,525,494	\$6,766,950
Did Assessed Valuation Decrease?	No	
Levy Rate	6.409	6.180
Difference in Levy Rate:	(0.229)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Buhler

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT			
Salaries	56,191	50,000	50,000
Contractual	39,255	40,000	40,000
Commodities	11,266	12,500	14,000
Capital Outlay	0	1,000	1,000
Transfers to Employee Benefits Fund	4,000	4,293	4,203
Total	110,712	107,793	109,203
MUNICIPAL COURT DEPARTMENT			
Salaries	10,398	8,000	8,000
Contractual	3,233	4,000	6,400
Commodities	231	300	300
Capital Outlay	0	0	0
Total	13,862	12,300	14,700
STREET LIGHTING DEPARTMENT			
Salaries	0	0	0
Contractual	20,343	21,500	21,850
Commodities	0	0	0
Capital Outlay	0	0	0
Total	20,343	21,500	21,850
REFUSE SERVICE DEPARTMENT			
Salaries	0	0	0
Contractual	60,223	61,500	63,860
Commodities	0	0	0
Capital Outlay	0	0	0
Total	60,223	61,500	63,860
SWIMMING POOL DEPARTMENT			
Salaries	32,392	35,000	35,000
Contractual	7,103	6,500	6,500
Commodities	6,051	5,500	5,500
Capital Outlay	2,048	1,000	1,000
Transfers to Employee Benefits Fund	1,200	1,364	1,335
Total	48,794	49,364	49,335
PARKS DEPARTMENT			
Salaries	13,262	14,000	14,500
Contractual	19,792	20,000	20,000
Commodities	1,596	3,500	4,000
Capital Outlay	282	1,000	1,000
Appropriation to USD No. 313 for Park Maintenance Escrow	0	1,000	1,000
Transfers to Employee Benefits Fund	1,500	1,616	1,582
Total	36,432	41,116	42,082
CEMETERY DEPARTMENT			
Salaries	17,092	16,000	16,000
Contractual	3,491	3,500	3,500
Commodities	713	1,500	1,500
Capital Outlay	0	500	500
Transfers to Employee Benefits Fund	1,900	2,020	1,978
Total	23,196	23,520	23,478
STREET DEPARTMENT			
Salaries	48,503	43,000	35,000
Contractual	16,765	11,000	10,000
Commodities	4,805	5,000	6,000
Capital Outlay	67,937	25,000	90,000
Transfers to Employee Benefits Fund	6,000	4,949	4,846
Total	144,010	88,949	145,846
Page 1 - Total	457,572	406,042	470,354

City of Buhler

2019

Adopted Budget

General Fund - Detail Page 2

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
PUBLIC SAFETY DEPARTMENT			
Salaries	125,411	126,000	129,500
Contractual	14,032	15,000	16,000
Commodities	4,908	6,000	8,000
Capital Outlay	0	14,500	9,000
Transfers to Employee Benefits Fund	15,600	18,180	17,802
Total	159,951	179,680	180,302
COMMUNITY DEVELOPMENT DEPARTMENT			
Salaries	1,000	3,000	0
Contractual	2,118	900	1,000
Commodities	2,298	0	0
Capital Outlay	0	0	0
Appropriation to Economic Development Board	20,000	15,000	15,000
Transfers to Employee Benefits Fund	0	0	0
Total	25,416	18,900	16,000
BUHLER WELLNESS CENTER DEPARTMENT			
Salaries	32,284	38,000	45,000
Contractual	14,340	19,000	22,500
Commodities	346	1,000	2,500
Capital Outlay	0	0	0
Transfers to Employee Benefits Fund	4,275	4,545	4,451
Appropriation to USD No. 313 (Wheatland Park)	40,000	50,000	50,000
Total	91,245	112,545	124,451
NON-DEPARTMENTAL			
Transfers to Capital Equipment Reserve Fund	15,000	15,000	4,000
Transfers to Capital Improvement Reserve Fund	34,360	16,140	6,246
Total	49,360	31,140	10,246
Salaries			
Contractual			
Commodities			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	325,972	342,265	330,999
Page 1 -Total	457,572	406,042	470,354
Grand Total	783,544	748,307	801,353

(Note: Should agree with general sub-totals.)

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
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City of Buller

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Debt Service

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,697	8,063	4,497
Receipts:			
Ad Valorem Tax	25,389	28,825	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	552	300	250
Motor Vehicle Tax	4,349	4,568	5,311
Recreational Vehicle Tax	54	56	65
16/20M Vehicle Tax	5	3	2
Commercial Vehicle Tax	58	71	45
Watercraft Tax	0	0	26
Special Assessment Tax	75,772	150,961	121,869
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,174	184,784	127,568
Resources Available:	116,871	192,847	132,065
Expenditures:			
Bond Principal	95,000	115,000	100,000
Bond Interest and Commission	13,808	73,350	41,750
Cash Basis Reserve	0	0	3,000
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	108,808	188,350	144,750
Unencumbered Cash Balance Dec 31	8,063	4,497	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	110,450	189,830	144,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	144,750
		Tax Required	12,685
		Delinquent Comp Rate: 2.0%	254
		Amount of 2018 Ad Valorem Tax	12,939

Adopted Budget

Library

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,840	1,966	1,793
Receipts:			
Ad Valorem Tax	40,594	41,817	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	916	500	400
Motor Vehicle Tax	7,913	7,302	7,705
Recreational Vehicle Tax	98	90	95
16/20M Vehicle Tax	9	5	2
Commercial Vehicle Tax	105	113	65
Watercraft Tax	0	0	38
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-9	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	49,626	49,827	8,305
Resources Available:	51,466	51,793	10,098
Expenditures:			
Personal Services	23,802	25,000	26,000
Contractual Services	5,794	4,500	4,500
Commodities	108	0	0
Capital Outlay	0	0	0
Appropriation to Library Board	19,796	20,500	14,659
Transfers to Employee Benefits Fund	0	0	5,936
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	49,500	50,000	51,095
Unencumbered Cash Balance Dec 31	1,966	1,793	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	49,500	50,000	51,095
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,095
		Tax Required	40,997
		Delinquent Comp Rate: 2.0%	820
		Amount of 2018 Ad Valorem Tax	41,817

CPA Summary

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City of Buhler

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Employee Benefits

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	11,433	14,477	10,619
Receipts:			
Ad Valorem Tax	26,049	12,877	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	646	450	400
Motor Vehicle Tax	6,579	4,685	2,373
Recreational Vehicle Tax	81	58	29
16/20M Vehicle Tax	7	3	1
Commercial Vehicle Tax	87	73	20
Watercraft Tax	0	0	12
Transfers from General Fund	34,475	36,967	36,967
Transfers from Waterworks Utility Fund	26,429	27,000	27,500
Transfers from Sewer Utility Fund	17,947	19,750	20,500
Reimbursements	7,394	6,541	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	119,687	108,804	87,802
Resources Available:	131,120	123,281	98,421
Expenditures:			
FICA & Medicare Taxes	35,984	36,750	38,000
KPERS	36,973	38,500	43,500
Unemployment Insurance	439	450	600
Health Insurance	33,788	27,600	35,640
Workers Compensation Insurance	9,459	9,362	10,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	116,643	112,662	128,240
Unencumbered Cash Balance Dec 31	14,477	10,619	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	122,650	120,600	128,240
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			128,240
Tax Required			29,819
Delinquent Comp Rate: 2.0%			596
Amount of 2018 Ad Valorem Tax			30,415

Adopted Budget

Recreation

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,074	1,078	649
Receipts:			
Ad Valorem Tax	10,889	10,858	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	257	200	
Motor Vehicle Tax	2,298	1,958	2,001
Recreational Vehicle Tax	28	24	25
16/20M Vehicle Tax	2	1	1
Commercial Vehicle Tax	30	30	17
Watercraft Tax	0	0	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,504	13,071	2,054
Resources Available:	14,578	14,149	2,703
Expenditures:			
Personal Services	12,032	12,500	13,000
Contractual Services	575	0	0
Commodities	48	0	0
Capital Outlay	160	0	0
Appropriation to Recreation Commission Board	685	1,000	5
Transfer to Employee Benefits Fund	0	0	495
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,500	13,500	13,500
Unencumbered Cash Balance Dec 31	1,078	649	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	13,500	13,500	13,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			13,500
Tax Required			10,797
Delinquent Comp Rate: 2.0%			216
Amount of 2018 Ad Valorem Tax			11,013

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City of Buhler

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	13,967	13,587	19,287
Receipts:			
State of Kansas Gas Tax	35,310	35,580	35,710
County Transfers Gas	5,406	5,120	5,130
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,716	40,700	40,840
Resources Available:	54,683	54,287	60,127
Expenditures:			
Personal Services	0	0	0
Contractual Services	1,293	2,000	2,000
Commodities	12,303	13,000	15,000
Capital Outlay	27,500	20,000	43,127
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,096	35,000	60,127
Unencumbered Cash Balance Dec 31	13,587	19,287	0
2017/2018/2019 Budget Authority Amount:	41,184	54,183	60,127

Adopted Budget

Waterworks Utility

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	54,202	45,010	30,380
Receipts:			
Charges for Services	217,850	228,750	235,750
Penalties	7,629	7,000	7,000
New Service Connections	400	200	200
Disconnect Fees	1,744	1,100	1,100
State Water Protection Fees	1,741	1,750	1,800
Sales Tax	1,244	1,250	1,400
Interest on Idle Funds	5	5	5
Miscellaneous	1,349	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	231,962	240,555	247,755
Resources Available:	286,164	285,565	278,135
Expenditures:			
Personal Services	66,699	70,000	85,000
Contractual Services	49,491	51,000	52,000
Commodities	7,752	9,200	10,000
Capital Outlay	2,570	5,000	5,000
Transfers to Water Debt Service Reserve Fund	65,000	65,000	65,000
Transfers to Water Improvement Reserve Fund	18,186	20,000	20,000
Transfers to Employee Benefits Fund	26,429	27,000	27,500
Transfers to Capital Improvement Reserve Fund	5,000	7,985	13,635
Cash Forward (2019 column)			
Miscellaneous	27		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	241,154	255,185	278,135
Unencumbered Cash Balance Dec 31	45,010	30,380	0
2017/2018/2019 Budget Authority Amount:	278,186	294,316	278,135

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Buhler

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer Utility

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	43,684	42,286	27,574
Receipts:			
Charges for Services	189,060	195,000	201,000
Penalties	2,594	2,100	2,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	191,654	197,100	203,100
Resources Available:	235,338	239,386	230,674
Expenditures:			
Personal Services	38,039	43,500	63,500
Contractual Services	27,859	36,000	36,000
Commodities	2,097	4,000	5,000
Capital Outlay	0	3,000	3,000
Transfers to Employee Benefits Fund	17,947	19,750	20,500
Transfers to Sewer Debt Service Reserve Fund	96,197	96,197	96,197
Transfers to Sewer Improvement Reserve Fund	10,913	6,927	3,702
Transfers to Capital Improvement Reserve Fund	0	2,438	2,775
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	193,052	211,812	230,674
Unencumbered Cash Balance Dec 31	42,286	27,574	0
2017/2018/2019 Budget Authority Amount:	227,360	228,374	230,674

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

(Only the actual budget year for 2017 is to be shown)

2019

[illegible]

****Note:** These two block figures should agree.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

2019

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2017 is to be shown)

City of Buhler

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Meter Deposits		City Development Trust		Water Loan Debt Service Reserve		Wheatland Park Improvement Project			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	4,346	Cash Balance Jan 1	4,846	Cash Balance Jan 1	84,314	Cash Balance Jan 1	1,204,560	Cash Balance Jan 1	1,298,266
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Meter Deposits	2,100	Donations	2,899	Transfers from Waterworks Utility Fund	65,000				
Interest Earnings	2								
Total Receipts	2,102	Total Receipts	2,899	Total Receipts	65,000	Total Receipts	0	Total Receipts	70,001
Resources Available:	6,448	Resources Available:	7,745	Resources Available:	149,514	Resources Available:	1,204,560	Resources Available:	1,368,267
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Meter Deposit Refunds	2,747	Capital Outlay	3,000	KDHE Loan Principal	38,868	Bond Insurance Costs	6,000		
				KDHE Loan Interest	26,027	Wheatland Park Improvements	1,198,560		
Total Expenditures	2,747	Total Expenditures	3,000	Total Expenditures	64,895	Total Expenditures	1,204,560	Total Expenditures	1,225,002
Cash Balance Dec 31	3,701	Cash Balance Dec 31	4,745	Cash Balance Dec 31	84,619	Cash Balance Dec 31	0	Cash Balance Dec 31	93,065

**Note: These two block figures should agree.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

The governing body of

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills.

Page No.

City of Buhler, Kansas
Summary of Significant Forecast Assumptions
For the Years Ending December 31, 2018 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the City of Buhler, Buhler, Kansas, (the City) expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgment as of July 31, 2018, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration – Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were calculated by utilizing the adopted 2018 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 100%.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 motor vehicle tax, commercial tax and watercraft tax in tax levying funds were based on estimates provided by Reno County during preparation of the 2018 budget.

State highway motor fuel tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Local sales tax and compensating use tax receipts are based on prior year estimates and giving consideration to the actual receipts to date.

Receipts for franchise fees are based upon prior year actual receipts and giving consideration to the actual receipts to date.

Receipts for utility service charges are estimated based on actual results for prior years'.

Forecasted Results for the year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were based upon the forecasted results of operations for the year ending December 31, 2018. With the exception of the items listed below, receipts and expense amounts from 2018 were used for 2019.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by Reno County and the amount calculated is in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 motor vehicle tax, commercial tax and watercraft tax in tax levying funds were based on estimates provided by Reno County for preparation of the 2019 budget.

State highway motor fuel tax receipts were based upon estimates provided from the League of Kansas Municipalities.

Local sales tax and compensating use tax receipts are based on prior year actual receipts.

Receipts for franchise fees are based upon prior year actual receipts.

Receipts for utility service charges are estimated based on actual results for prior years' giving consideration for changes in customer consumption trends.

Expenditures

Expenditures for the various funds were based on actual expenditures from prior years' adjusted for other anticipated expenditures to be incurred in 2019.

Personnel costs are anticipated with a 2% increase over the 2018 amounts.

The City is planning to continue with the similar past transfers for certain reserve funds.

CPA Summary

George, Bowerman & Noel, P.A.

Certified Public Accountants
301 N. Main Street, Suite 1350
Wichita, Kansas 67202

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Mayor and City Council
City of Buhler
Buhler, Kansas

Management is responsible for the accompanying historical financial statements of the City of Buhler, Buhler, Kansas, included in the accompanying prescribed form for the year ended December 31, 2017, in accordance with the Kansas Department of Administration – Municipal Services. We have performed an audit of the historical financial information in accordance with generally accepted auditing standards as of December 31, 2017 and for the year then ended and issued our report thereon dated July 26, 2018.

We have also compiled the accompanying forecasted budgets in the accompanying prescribed form of the City of Buhler, Buhler, Kansas, for the years ending December 31, 2018 and 2019, and related summaries of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are prepared on the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

George, Bowerman & Noel, P.A.

Wichita, Kansas
July 31, 2018

AFFIDAVIT OF PUBLICATION : 628688

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Thursday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 26th day of July, A.D., 2018, and the last on the 26th day of July, A.D., 2018.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.



Subscribed and sworn to before me this 26th day of July, A.D., 2018.



Notary Public.

My Commission Expires 02/24/21

Printer's Fees, \$72.23



NOTICE OF BUDGET HEARING			
The governing body of Buhler Recreation Commission			
will meet on August 8, 2018 at 8:00 pm at Buhler Public Library, 121 N. Main, Buhler, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds. Detailed budget information is available at Buhler City Office, 219 N. Main, Buhler, KS and will be available at this meeting.			
SUPPORTING COUNTIES			
City of Buhler (RENO) (home county)			
BUDGET SUMMARY OF EXPENDITURES			
The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget year.			
FUND	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
General	28,781	41,320	38,180
Totals	28,781	41,320	38,180
Lease Purchases:	2016	2017	2018
January 1,	0	0	0
Buhler Recreation Commission Recreation Commission Secretary			
			628688

FILED

AUG 22 2018



COUNTY CLERK

CERTIFICATE

To the Clerk of RENO COUNTY, State of Kansas

We, the undersigned officers of

Buhler Recreation Commission

certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget:	Page No.	2019 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease- Purchase/Cert. of	2	
General	3	38,180
TOTAL		38,180
Budget Summary	4	

Date Received: _____

County Clerk



Commission Members

Permanent
Recreation Commission Address

Buhler Recreation Commission
219 N. Main, PO Box 187
Buhler, KS 67522

Sponsoring
USD/City Address

City of Buhler (RENO)
219 N. Main, PO Box 187
Buhler, KS 67522

Provide point of contact:

Buhler City Office

POC phone number:

620-543-2253

Other County: 0

Other County: 0

Other County: 0

Other County: 0

Other County: 0

FILED

AUG 23 2018

Donna Patton
COUNTY CLERK

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget

Adopted Budget	Prior Year Actual 2017	Current Year Estimated 2018	Proposed Budget Year 2019
General Fund			
Unencumbered Cash Balance	43,944	43,065	21,675
Receipts:			
City of Buhler	685	1,000	500
Fees	8,315	8,585	8,000
Concession Sales	18,318	10,335	8,000
Donations			
Miscellaneous	545	0	0
Does misc. exceeds 10%			
Interest on Idle Funds	39	10	5
Total Receipts	27,902	19,930	16,505
Resources Available	71,846	62,995	38,180
Expenditures:			
Contractual	5,449	3,800	6,000
Commodities	15,877	8,845	14,000
Capital Outlay	7,455	28,000	17,650
Civic Donations		0	
Program Fees Refunds	0	375	230
Miscellaneous	0	300	300
Does misc. exceeds 10%			
Total Expenditures	28,781	41,320	38,180
Unencumbered Cash Balance	43,065	21,675	0

Neg Bal-Correct

Dollar amount to be raised by 2 mill: \$ _____ -

NOTICE OF BUDGET HEARING

The governing body of

Buhler Recreation Commission

will meet on August 8, 2018 at 6:00 pm at Buhler Public Library, 121 N. Main, Buhler, KS for the hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Buhler City Office, 219 N. Main, Buhler, KS and will be available at this meeting.

SUPPORTING COUNTIES

City of Buhler (RENO) (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget year.

Fund	Prior Year Actual 2017	Current Year Estimated 2018	Proposed Budget Year 2019
General	28,781	41,320	38,180
Totals	28,781	41,320	38,180

Lease Purchases:

January 1,

<u>2016</u>	<u>2017</u>	<u>2018</u>
0	0	0

Buhler Recreation Commission
Recreation Commission Secretary